

FISCAL NOTE

HB 2094 - SB 2365

January 24, 2000

SUMMARY OF BILL: Clarifies it is the responsibility of vendors at flea markets to register for payment of business and sales tax even if the flea market operator is responsible for ensuring that all vendors operating at the flea market are properly registered. Defines *transient vendor* for business tax purposes and expands such definition to include roadside vendors, thus making them subject to business tax.

ESTIMATED FISCAL IMPACT:

Increase State Revenues - Not Significant

Increase Local Govt. Revenues - Not Significant

Any increase in state or local government sales taxes or business taxes is estimated to be not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James A. Davenport". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

James A. Davenport, Executive Director

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